

**Office of Conservation
District Offices
Cash/Check Management Policy**

DEPARTMENT OF NATURAL RESOURCES
OFFICE OF THE SECRETARY
FISCAL SERVICES

PROCEDURE NO. _____
PAGE 1 OF 3
REV. DATE 07/19/00

PROCEDURE NAME: DEPOSIT OF CASH RECEIPTS AT BANK ONE
BRANCHES IN THE DISTRICT OFFICES OF LAFAYETTE,
MONROE, AND SHREVEPORT FOR THE OFFICE OF
CONSERVATION

PURPOSE: To institute an internal control system for cash receipts in Conservation
District Offices

RESPONSIBILITY

ACTION

DISTRICT OFFICE
PERSONNEL

1. Receive daily cash receipts.
2. Deposit cash and check(s) every day
according to the attached procedures.

OFFICE OF CONSERVATION **MONROE DISTRICT OFFICE**

ACCOUNTING PROCEDURES **REVISED 4/11/00**

CHECKS:

1. Make sure the check has been stamped:
 - A. On the back with the deposit stamp.
 - B. On the face with the date received.
2. Fill out invoice.
3. Record invoice number on face of check.
4. Print invoice.
 - 2 copies for Sale of Publications
 - 3 copies for Drilling Permits, Amended Permits
5. Go to locked cash drawer to retrieve Deposit Ticket, 'Daily Transmittal' folder, & money bag.
6. Record PIV number on back of check under the deposit stamp.
7. Make necessary number of copies of the check.
8. Put check in money bag.
9. Put invoice w/ copy of check & money bag in 'Daily Transmittal' folder.
10. Lock 'Daily Transmittal' folder back in cash drawer.

CASH:

1. Fill out invoice.
2. Print two (2) copies of invoice for Sale of Publications.
3. Go to locked cash drawer to retrieve Deposit Ticket, 'Daily Transmittal' folder, & money bag.
4. Put cash in money bag.
5. Put money bag & invoice in 'Daily Transmittal' folder.
6. Lock 'Daily Transmittal' folder back in cash drawer.

ACCOUNTING PROCEDURES CONT.

AT 2 P.M.:

1. Print 'User Transmittal Report'.
2. Go to locked cash drawer & pull all of your invoices & monies & turn in to Sheron Simms along with the 'User Transmittal Report'.

PREPARING BANK DEPOSIT:

1. Check all monies to invoices to make sure they are correct.
2. Prepare & print 'PIV Report'.
3. Fill out 'Deposit Ticket'.
4. Fill out 'Deposit Ticket Listing' sheet & make two (2) copies.
5. Sign & date 'Fax Cover Letter' to accounting.
6. Go to bank. Must be done by 3 P.M.

COMPLETING & ASSEMBLING MONROE DISTRICT ACCOUNTING:

Upon returning from bank:

1. Make one (1) copy of pink 'Deposit Ticket' stamped by bank.
2. Fax copy of pink 'Deposit Ticket' with 'Fax Cover Letter' to Accounting Section in Baton Rouge. 225/342-6104.
3. Attach pink 'Deposit Ticket' to original & one (1) copy of 'Deposit Ticket Listing' sheet. Mail to:
Department of Treasury
State of Louisiana
P. O. Box 44154
Baton Rouge, LA 70804
4. Assemble 'Monroe District Accounting' copies as follows:
 1. PIV Report
 2. User Transmittal Reports w/ corresponding invoices.
 3. Checking Deposit Receipt from bank.
 4. Yellow copies of Deposit Ticket.
 5. Copy of 'Deposit Ticket Listing' sheet.
 6. 'Fax Cover Letter' and copy of pink 'Deposit Ticket' that was faxed to Accounting Section in Baton Rouge.
5. Return money bag & 'Daily Transmittal' folder to locked cash drawer.
6. File 'Monroe District Accounting' copies in drawer in Room 216 - Sharon Glidewell's office.

MONROE DISTRICT OFFICE
BONDS AND CRIME

Revised 4/11/00

DUTIES ASSIGNED TO EMPLOYEES

Charles McGough -

Picks up mail at Post Office.

Sheron Simms -

Opens mail, distributes, and each employee is responsible for date stamping their mail.

Clarence Chandler -

Responsible for check pertaining to Application for Permit to Drill for Minerals and Application to Amend Permit to Drill for Minerals until application is checked out and approved /not approved.. If application is not approved, check and application is returned to operator. If application is approved, responsible for **received stamp** on front of check and **deposit stamp** on back of check. Then check is passed on to Sharon Glidewell/Veronica Cook to be processed.

Sharon Glidewell -

Processes Application for Permit to Drill for Minerals. Follows Monroe District Office Accounting Procedures (Revised 4/11/2000) for checks. Responsible for making sure check is kept in the locked cash drawer until bank deposit is made.

Veronica Cook -

Processes Application to Amend Permit to Drill for Minerals. Follows Monroe District Office Accounting Procedures (Revised 4/11/200) for checks. Responsible for making sure check is kept in the locked cash drawer until bank deposit is made.

Sharon Glidewell, Veronica Cook, Sheron Simms -

Responsible for filling out invoices for cash received from sale of publications such as xerox copies, computer printouts, and sale of Extract of Order Books. Each person is responsible for following the Monroe District Office Accounting Procedures (Revised 4/11/2000) making sure cash received is kept in the locked cash drawer until bank deposit is made.

Each person is responsible for printing their "User Transmittal Report". Each person turns in to Sheron Simms their "User Transmittal Report", all of their invoices and monies at 2:00 P.M.

Veronica Cook verifies that the cash received is equal to the total of the cash invoices.

Sheron Simms - Responsible for preparing bank deposit following the Monroe District Office Accounting Procedures (Revised 4/11/2000). Responsible for making the bank deposit at Bank One daily. After returning from Bank One, responsible for faxing to Accounting Section in Baton Rouge copy of deposit ticket, front and back side. Responsible for mailing pink Deposit Ticket and "Deposit Ticket Listing" Sheet to Department of Treasury.

OFFICE OF CONSERVATION CHECKING ACCOUNT:

Checking Account for Petty Cash Account is with IberiaBank.

Charles McGough is Custodian of the Office of Conservation Petty Cash Fund.

Charles McGough and **Lillie L. Simms (Sheron)** have signatures on file for the Office of Conservation Checking Account.

Lillie L. Simms:

Responsible for balancing the check book each month and forwarding Bank Statement to Accounting Section, Baton Rouge.

Responsible for maintaining petty cash records and requesting reimbursement.

Request for reimbursement is verified and approved by **Charles McGough**.

Responsible for making bank deposit when petty cash check is received from Accounting Section, Baton Rouge.

POSTAGE:

Sheron Simms:

Makes request for postage, approved in District by **Charles McGough**, and is sent to Baton Rouge Office . Postage check is made payable to U.S. Postmaster.

Revised June 26, 2000 - Responsible for postage by phone meter.

Takes Postage Meter Machine to Post Office when required by Pitney Bowes.

Veronica Cook:

Processes mail each day.

Records postage used each day.

Locks Postage Meter Machine daily.

Notifies **Sheron Simms** when postage amount in machine is low.

PROCEDURES FOR PROPERTY LOSS:

Sheron Simms - Property Liaison

Employees report to Sheron Simms any property damaged, lost, or stolen.

Sheron Simms will report information to Charles McGough, Monroe State Office Building Supervisor, and call the Police Department.

Only property with acquisition cost exceeding \$250 which has been stolen will require a police report. This police report, along with other pertinent information such as description of item, tag number, etc. is to be sent to DNR Safety Officer. District Office to follow procedures as outlined in the Department of Natural Resources Safety Manual and work with the DNR Safety Officer to file the appropriate reports and inventory documents.

CHECK/CASH PROCEDURES FOR SHREVEPORT DISTRICT OFFICE

July 19, 2000

Checks for Fees and Copies

All checks received in the Shreveport District Office for both fees and copies are stamped on the back with the "Pay to the Order" stamp provided by the Baton Rouge Accounting Section. The front of each check is stamped with the "Received" stamp and the date is placed in the blank space.

An invoice is then completed on the Accounting Services, Invoice Screen in the SONRIS computer program. The comment section is used to identify/reference wells and other information that would help to identify the need for the fee (such as well name and serial number, customer name, etc.). Entry is saved using the F10 key and a copy is made for the customer (copies only) and a copy is retained for district records. Enter the invoice number and the proper money category code on each check on the front and back. Make a copy of check for district records.

Cash for Copies

Enter any cash payments for copies on the SONRIS screen for invoices. Save entry using the F10 key and make a copy for the customer and retain one copy for the district records. Cash should be immediately brought to Supervisor's office for safe keeping.

Deposits

Each person who enters invoices then brings a copy of their User Transmittal and Day Total (from the SONRIS program) to the Supervisor's desk (along with the checks and cash) for preparation of necessary forms to make the daily deposit. Each employee should close out their User Transmittal (go to Next Transmittal on Accounting Services Menu) in case funds are received after deposit has been made for the day.

Supervisor then completes a calculator tape showing the checks and cash to be deposit (two should be made so that one can be retained in the district office and to check for errors on first total). Supervisor should make sure that day total form and user transmittal agree with the funds received from the employee. The deposit slip is then completed (white, pink, and two yellow copies). The PIV report is completed and a copy if retained for the district office. A Treasury deposit slip is also completed and retained (to be sent with pink deposit slip to Treasury Department).

Supervisor (or employee designated) then takes the white and pink deposit slip with a calculator tape and funds the Bank One for deposit. The bank will return the pink deposit slip and a white

receipt to employee. Verify that the amount agrees with amount submitted on deposit slip. After returning from making the deposit employee then makes a copy of the pink deposit slip and white calculator tape (second tape that was made), and white receipt. This is then faxed to the Accounting Section (attn: Nam). The copy is retained for the district records. Two copies of the Treasury Department deposit slip are also made. The pink deposit slip is stapled to the original and one copy of the Treasury Department deposit slip and forwarded to the Treasury Department at P O Box 44154, Baton Rouge, LA 70804. One copy of the Treasury Department deposit slip is retained in the District Office for record purposes.

Checks/Cash Received After Deposit Has Been Made for the Day

Any funds that are received after the daily deposit should be handled as above and another User Transmittal Report (2 of 2) should be made and a copy of the Day Total (with a note showing which entries were not deposited that day). Money is to be locked in desk drawer overnight for safe keeping.

ALL COPIES OF CHECKS, INVOICES, DEPOSIT SLIPS, RECEIPTS, DAY TOTALS, USER TRANSMITTALS, AND PIV REPORTS ARE RETAINED IN THE DISTRICT OFFICE.

April 19, 2000

LAFAYETTE DISTRICT OFFICE PROCEDURES
FOR ALL MONIES RECEIVED

CHECKS FROM INDUSTRY FOR APPLICATION FEES:

- 1) Put transmittal number on face of check (ex: 432001240)
- 2) Code check according to specific application (ex: PTD - 2500' - Code: 01)
- 3) Bring the check and the application to the designated "MONIES" person for further processing

"MONIES PERSON" (Administrative Side)

- 1) Create an invoice and payment record and save by clicking on DISC in top righthand corner on toolbar at top of screen
- 2) Write the **invoice number** on the check above the transmittal number
- 3) Write the received date on the check next to the invoice number
- 4) Use the "FOR DEPOSIT" stamp and imprint the back of the check in the appropriate area for deposit and write the transmittal number underneath the printing
- 5) Make two (2) copies of each check
 - a) attach one copy of the check to the application and forward to the appropriate employee for further processing.
 - b) on the second copy of the check write the following information
 - 1) PTD, operator, field, well name & number
 - 2) Type of Amendment, serial number
 - 3) If the fee is for deepening a well, put "Work Permit" and a serial number
 - c) attach the second copy of the check to the original and **HOLD** until 2:00 p.m.
- 6) At 2:00 p.m. - print out your transmittal for your userid
- 7) Verify your checks against your transmittal for accuracy - make necessary adjustments
- 8) Total your checks and ensure that the total on your transmittal "MATCHES" your money.
- 9) Bring your checks, copies of checks, and verified transmittal to the "DEPOSIT PERSON".

CHECKS FOR COPIES FROM THE PUBLIC:

- 1) Put transmittal number on face of check (ex: 432001240)
- 2) Create an invoice and payment record and save by clicking on DISC in top righthand corner on toolbar at top of screen
- 3) Print copy of invoice for customer
- 4) Write the **invoice number** on the check above the transmittal number
- 5) Write the received date on the check next to the invoice number
- 6) Make a copy of the check for our records

- 7) At 2:00 p.m. - print out your transmittal for your userid
- 8) Verify your checks against your transmittal for accuracy - make necessary adjustments
- 9) Total your checks and ensure that the total on your transmittal "MATCHES" your money.
- 10) Bring your checks, copies of checks and verified transmittal to the "DEPOSIT PERSON".

*******Special Note: Make sure that deposit person stamps the back of the check with the "FOR DEPOSIT" stamp and writes the transmittal number underneath the printing.**

Monies Procedure Revised 4-19-00 (cont'd)

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CASH FOR COPIES FROM THE PUBLIC:

IF A CUSTOMER REQUIRES A RECEIPT/INVOICE PROCEED AS FOLLOWS:

- 1) Create an invoice and payment record and save by clicking on DISC in top righthand corner of toolbar at top of screen
- 2) Print copy for customer
- 3) Print copy to balance cash box

A) IF A CUSTOMER DOES NOT REQUIRE A RECEIPT/INVOICE:

- 1) Put the cash in the cash box until the end of the day

B) PROCEED AS FOLLOWS AFTER CREATING THE INVOICE ABOVE:

- 1) At 2:00 p.m. total all cash invoices
- 2) Remove that amount from cash box
- 3) Create an invoice and payment record for any extra cash and save by clicking on DISC in top righthand corner of toolbar at top of screen
- 4) Print out a transmittal for your userid
- 5) Verify the total cash received against your transmittal
- 6) Bring "DEPOSIT PERSON" all cash, invoices and transmittal

LAST THING TO DO PRIOR TO BRINING TO "DEPOSIT PERSON":

Verify that the total monies received (Checks and Cash) balance with your transmittal total!

CHARGES FOR COPIES FROM THE PUBLIC:

- 1) Create an invoice and payment record and save by clicking on DISC in top righthand corner of toolbar at top of screen
- 2) Print a copy for customer to mail or give to customer
- 3) Place a "LABEL" on the invoice which reads:
"SEND COPY OF INVOICE WITH PAYMENT"

NOTE: WHEN PAYMENT IS RECEIVED IN THIS OFFICE FOR A CHARGE:

- 1) Call up the invoice that was previously created for the charge and enter the payment record
- 2) If paid by check follow the procedures previously stated for "CHECKS FOR COPIES FROM PUBLIC".
- 3) If paid by cash follow the procedures previously stated for "CASH FOR COPIES FROM THE PUBLIC"

Monies Procedure Revised 4-19-00 (cont'd)

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DEPOSIT PERSON: PERSON WHO WILL GO TO THE BANK TO MAKE THE DEPOSIT

- 1) Collect all checks and cash received for the day and all transmittals for each userid
- 2) Total all monies
- 3) Go to PIV screen
- 4) Enter transmittal number for that day in the PIV number space, TAB
- 5) Enter "2" in District space, TAB
- 6) Enter "300" in the Revenue Code space
- 7) Click on "RETRIEVE PAYMENTS" button
- 8) Verify each entry for payment by placing a (✓) in the "DEPOSIT FLAG" column
- 9) Click on "PIV REPORT" button, enter transmittal number (ex: 432001240), print report
- 10) Verify total on PIV report with total of all userid transmittals
- 11) Verify that all checks are correctly stamped "FOR DEPOSIT" and dated
- 12) Prepare deposit ticket: **Order: WHITE, PINK, YELLOW ! Throw away extra yellow copy!**
 - a) Put an "L" in the top righthand corner of the deposit ticket
 - b) Date the deposit ticket in the blank provided
 - c) Post "Currency" total (note that this is ITEM #1, if applicable)
 - d) Post "Coin" total (note that this is ITEM #2, if applicable)
 - e) Post "Checks" total (note that this is ITEM #3, if applicable)
 - f) Using a calculator set to "ITEM COUNT", add first the currency amount, then the coin amount, then the checks.
 - g) Post the "TOTAL" at the bottom of the deposit ticket and on the side of the

- deposit ticket.
- h) Post the number of "ITEMS" in the blank provided on the deposit ticket (note: this is the "ITEM COUNT" number on the calculator receipt)
 - i) Post your initials on the bottom lefthand corner of the deposit ticket
- 13) Bring to the Bank:
- a) original calculator tape
 - b) original checks
 - c) White and Pink deposit ticket (bank must stamp the pink copy of the deposit ticket with the "amount of deposit and date" and give you a "WHITE" receipt.
- 14) Back at the office:
- a) Make two (2) copies of the "PINK" deposit ticket indicating the stamp from the bank
 - b) FAX a copy to "NAM PHAM" at 225-342-6104 in accounting
 - c) Mail "PINK" deposit ticket and "ATTACHMENT C" (2 copies) to:

Department of Treasury
State of Louisiana
P. O. Box 44154
Baton Rouge, La. 70804

Monies Procedure Revised 4-19-00 (cont'd)

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15) **OUR COPY**

- a) Copy of PIV report
- b) Copy of calculator tape (note: post your initials & date next to total)
- c) Copy of "PINK" deposit ticket
- d) Yellow Deposit Ticket
- e) White receipt from Bank
- f) All transmittals for that day
- g) Copy of all checks and invoices for that day
- h) Copy of Deposit Ticket Listing (Attachment C) for Treasury

FILE IN TOP DRAWER OF FILE CABINET IN FRONT OFFICE UNDER "CHECK

TRANSMITTAL"

SPECIAL NOTES:

Collections for the day close at 2:00 p.m. Any collections after that time are to be put on a new transmittal for the following business day.

When the server is DOWN, use an old receipt to give to the customer (if required) and enter invoice when server comes UP.

DATE OF DEPOSIT>>> _____

AGENCY NAME>>> LA Department of Natural Resources

[illegible]